

(Introduction)

U.S. DEPARTMENT OF LABOR  
Employment and Training Administration  
Unemployment Insurance Service  
Washington, D.C. 20210

*COMPARISON OF STATE UNEMPLOYMENT INSURANCE LAWS*

January 1, 1978

To *UI Comparison* Users:

This transmittal begins a series of semiannual revisions reflecting changes in State unemployment insurance laws that became effective since publication of the January 1975 *Comparison*. All pages of the 1975 issue and its revisions should be replaced by the attached pages.

This issue reflects the 1976 and 1977 amendments to the Federal Unemployment Tax Act which, among other things, brought the Virgin Islands into the Federal-State unemployment insurance system. An index will be included in the next revision.

## PREFACE

In the Federal-State system of unemployment insurance established in this country under the Social Security Act, the individual States have been free to develop the particular program that seems best adapted to conditions prevailing within the State. Consequently, no two State laws are alike.

It is important that the public know the details of the employment security program and understand how it functions as a part of the Nation's comprehensive system of social insurance. The *Comparison of State Unemployment Insurance Laws* reports State by State the types of workers and employers that are covered under the State law; the methods of financing the program; the benefits that are payable; the conditions to be met for payment; and the administrative organizations established to do the job. Such specific technical information is essential to an understanding of how the employment security program can make its maximum contribution to individual and family security as well as to the stability of business and of the economy in general.

While the *Comparison* analyzes primarily the State statutes, in certain cases in which general statements in the statutes are implemented by specific statements in rules, regulations, opinions of attorneys general, or court decisions, the latter are included with notes indicating their source.

In the text and tables, "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands in accordance with the definition of State in the Social Security Act and the Federal Unemployment Tax Act.

The Railroad Unemployment Insurance Act, which is administered by the Railroad Retirement Board for railroad workers, is outside of the Federal-State system of unemployment insurance and is not included in this comparison. Benefits are payable to railroad workers for unemployment due to sickness as well as to lack of work under a Federal formula applicable throughout the country.

Six States provide benefits for unemployment due to nonoccupational disability as well as for unemployment due to lack of work. In California, New Jersey, Puerto Rico and Rhode Island, the programs are administered by the unemployment insurance agencies. The Hawaii law is administered separately from unemployment insurance by the Temporary Disability Insurance Division of The Department of Labor and Industrial Relations. The New York law is administered by the State workmen's compensation agency. The laws of these six States are compared briefly in chapter 600.

Since the State employment security agencies are administering the unemployment insurance provisions of ch. 85, title 5, U.S.C., the training allowance and assistance provisions of the Trade Expansion Act (19 U.S.C. 2001), the Work Incentive Program (42 U.S.C. 602), and the Disaster Relief Act (P.L. 91-606), a brief description of these Federal programs is included in chapters 700 and 800.

## PREFACE

An overall table of contents and a list of tables can be found at the front of the document. The eight chapters of the *Comparison* deal with the following major subject areas: Coverage (1), Taxation (2); Benefits (3); Eligibility (4); Administration (5); Disability (6); Federal Claims (7); and Readjustment Allowances (8). The numbers in the parentheses are used as prefixes in the page numbering for each of these chapters and appear as the first number in the tables accompanying each chapter.

It is planned to update the material semiannually and only pages which require modification will be issued. These pages will be distributed under cover of a transmittal letter.

The *Comparison* has been issued solely for informational, reference, and research purposes. It should not be considered an official interpretation of the State unemployment insurance laws. The State statutes must be consulted for the full text of State laws. The State rules and regulations, opinions of attorneys general, and administrative and court decisions contain the official interpretations of these laws.

The *Comparison* has been prepared by the Legislative Policy, Program Development and Library Service Staff of the Office of Research, Legislation and Program Policies in the Unemployment Insurance Service. It supersedes the *Comparison of State Unemployment Insurance Laws* which was issued on January 1, 1972.

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### Abbreviations used in the tables:

AWW--average weekly wage  
 BP--base period  
 BPW--base-period wages  
 BY--benefit year  
 consec.--consecutive  
 CQ--calendar quarter  
 CY--calendar year  
 dep.--dependent  
 DA--dependents allowance  
 DI--disability insurance  
 emplmt.--employment  
 ER--employer  
 FUTA--Federal Unemployment Tax Act  
 HQ--high quarter  
 HQW--high-quarter wages  
 min.--minimum  
 max.--maximum  
 PT--part-time  
 sched.--schedule  
 UI--unemployment insurance  
 WBA--weekly benefit amount  
 W--week  
 wk.--week  
 WF--week of filing  
 WW--waiting week  
 yr.--year

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